



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0309-82077807

**15 Flathead County**

**0309 Swan River Elem**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

## Certification

**Business Manager/Clerk:** Dee Johnson **Phone #:** (406) 837-4528

(Signature)

(Date)

**Chair, Board of Trustees:** Dawn Dowellgrim

(Signature)

(Date)

**County Superintendant** Jack Eggensperger

(Signature)

(Date)

## Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
210	Interest/Local	LOCAL		
214	Technology	LOCAL		
215	Science Room	LOCAL		
216	Gym Donations	LOCAL		
220	Montana Arts Council	LOCAL		
230	ACES After School Program	LOCAL		
325	Title I Improving Basic Programs	FEDERAL	1503093115	84.010A
326	Title I Improving Basic Programs	FEDERAL	1503093116	84.010A
554	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A131181	84.358A
555	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A141181	84.358A
796	IDEA Part B (Trans from Coop)	FEDERAL	1596957916allo	84.027A

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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	76,193.84	120.16		21,982.28
02	Taxes Receivable - Real and Personal (120-149)	8,913.41			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	85,107.25	120.16		21,982.28
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	8,913.41			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	35,958.68			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	40,235.16	120.16		21,982.28
52	<b>TOTAL FUND BALANCE/EQUITY</b>	76,193.84	120.16		21,982.28
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	85,107.25	120.16		21,982.28

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## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	(107.61)	44,553.74	37,976.85	
02	Taxes Receivable - Real and Personal (120-149)	378.35			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			19,233.19	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	270.74	44,553.74	57,210.04	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	378.35		690.10	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	(107.61)	44,553.74	56,519.94	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	(107.61)	44,553.74	56,519.94	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	270.74	44,553.74	57,210.04	

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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				2,299.32
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				2,299.32
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				2,299.32
52	<b>TOTAL FUND BALANCE/EQUITY</b>				2,299.32
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				2,299.32

# Trustees' Financial Summary

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## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	215.81	4,974.11		25,063.61
02	Taxes Receivable - Real and Personal (120-149)				3,045.81
03	Taxes Receivable - Protested (150-159)				0.04
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	215.81	4,974.11		28,109.46
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				3,045.85
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	215.81	4,974.11		25,063.61
52	<b>TOTAL FUND BALANCE/EQUITY</b>	215.81	4,974.11		25,063.61
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	215.81	4,974.11		28,109.46

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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)			17,233.07	
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS			17,233.07	
<b>DEFERRED OUTFLOWS</b>				
21 Deferred Outflows (501)				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
<b>DEFERRED INFLOWS</b>				
36 Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts			17,233.07	
52 TOTAL FUND BALANCE/EQUITY			17,233.07	
53 TOTAL LIABILITIES AND FUND BALANCE			17,233.07	



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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	43,299.09	10,256.22		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	43,299.09	10,256.22		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	43,299.09	10,256.22		
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	43,299.09	10,256.22		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	43,299.09	10,256.22		



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## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	279,105.54	289,948.29
1112	District Levy - Personal Property	1,341.39	2,624.74
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	6,624.44	0.00
1190	Penalties and Interest on Taxes	1,099.45	934.40
1510	Interest Earnings	334.95	398.39
3110	Direct State Aid	449,845.96	481,995.32
3111	Quality Educator	39,880.62	45,138.50
3112	At Risk Student	6,060.64	5,755.46
3113	Indian Education For All	3,284.40	3,403.44
3114	American Indian Achievement Gap	200.00	0.00
3115	State Spec Ed Allowable Cost Pymt to Districts	22,837.50	27,139.09
3116	Data For Achievement	2,415.00	3,260.00
3118	Natural Resource Development	3,205.68	5,411.17
3120	State Guaranteed Tax Base Aid	120,643.44	123,800.46
3444	State School Block Grant	18,897.21	18,897.21
3446	SB96 Block Grant Reimbursement	885.54	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>956,661.76</b>	<b>1,008,706.47</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	452,565.22	468,694.41
			2XX Personal Services - Employee Benefits	68,432.66	70,713.74
			3XX Purchased Professional and Technical Services	2,559.92	3,069.00
			4XX Purchased Property Services	4,796.00	2,548.39
			5XX Other Purchased Services	702.66	831.46
			6XX Supplies and Materials	15,247.00	21,979.56
			7XX Property and Equipment Acquisition	11,962.00	0.00
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	13,493.21	14,507.80
			2XX Personal Services - Employee Benefits	126.42	1,060.81
			6XX Supplies and Materials	0.00	300.00
		<b>221X Improvement of Instruction Services</b>			
			3XX Purchased Professional and Technical Services	3,437.00	3,821.54
		<b>222X Educational Media Services</b>			
			1XX Personal Services - Salaries	15,207.56	20,216.94
			2XX Personal Services - Employee Benefits	174.04	233.38

# Trustees' Financial Summary

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			3XX Purchased Professional and Technical Services	300.00	0.00
			6XX Supplies and Materials	2,359.30	3,880.53
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	106,938.78	123,255.73
			2XX Personal Services - Employee Benefits	12,600.76	13,512.94
			3XX Purchased Professional and Technical Services	16,934.72	16,579.50
			5XX Other Purchased Services	13,140.83	14,796.93
			6XX Supplies and Materials	1,640.38	1,591.04
			810 Dues and Fees	2,319.10	3,111.04
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	44,205.96	49,959.52
			2XX Personal Services - Employee Benefits	5,757.28	7,154.83
			3XX Purchased Professional and Technical Services	2,123.60	2,121.26
			4XX Purchased Property Services	48,994.98	44,939.20
			6XX Supplies and Materials	25,112.79	23,801.06
			7XX Property and Equipment Acquisition	0.00	5,000.00
		<b>27XX Student Transportation Services</b>			
			5XX Other Purchased Services	152.67	0.00
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	0.00	18,600.00
<b>280</b>	<b>Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	44,570.79	46,019.56
			2XX Personal Services - Employee Benefits	13,904.95	13,960.68
			3XX Purchased Professional and Technical Services	170.00	0.00
			5XX Other Purchased Services	21.00	113.48
			6XX Supplies and Materials	704.42	77.43
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	2,711.02
<b>365</b>	<b>Indian Education for All - OTO &amp; Ongoing</b>				
		<b>1XXX Instruction</b>			
			3XX Purchased Professional and Technical Services	1,000.01	1,000.00
			5XX Other Purchased Services	682.24	0.00
		<b>221X Improvement of Instruction Services</b>			
			3XX Purchased Professional and Technical Services	1,000.00	1,000.00
<b>710</b>	<b>School Sponsored Extracurricular Activities</b>				
		<b>27XX Student Transportation Services</b>			
			5XX Other Purchased Services	3,248.55	1,086.54
		<b>34XX Extracurricular - Activities</b>			
			5XX Other Purchased Services	0.00	2,669.10



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			1XX	Personal Services - Salaries	4,150.00	4,200.00
			2XX	Personal Services - Employee Benefits	38.88	44.12
			3XX	Purchased Professional and Technical Services	1,855.00	1,685.00
			5XX	Other Purchased Services	274.54	0.00
			6XX	Supplies and Materials	172.09	586.88
	910	Food Services				
		31XX	Food Services			
			6XX	Supplies and Materials	500.00	635.98
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910	Operating Transfers to Other Funds	0.00	1,024.96
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				943,577.31	1,013,095.36	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					65,929.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,008,706.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,013,095.36	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	35,958.68	Less Last Year	21,305.68	(4b)	14,653.00	
					14,653.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					76,193.84	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.97	1.19
	2220 County On-Schedule Trans Reimb	285.46	1,958.80
	3210 State On-Schedule Trans Reimb	295.00	1,958.82
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>581.43</b>	<b>3,918.81</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			5XX Other Purchased Services	590.00	462.00
	280 Special Education - Local and State				
		27XX Student Transportation Services			
			5XX Other Purchased Services	0.00	3,455.62
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>590.00</b>	<b>3,917.62</b>

#### Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	118.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,918.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,917.62	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	120.16	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	30.21	107.32
	1621 Lunch Sales	22,299.57	25,811.70
	4550 Federal Child Nutrition	36,832.49	39,876.63
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>59,162.27</b>	<b>65,795.65</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	28,428.22	27,478.64
			2XX Personal Services - Employee Benefits	55.23	2,137.55
			4XX Purchased Property Services	190.00	303.86
			5XX Other Purchased Services	0.00	86.00
			6XX Supplies and Materials	21,306.98	24,327.38
			810 Dues and Fees	255.18	85.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>50,235.61</b>	<b>54,418.43</b>

#### Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	10,605.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	65,795.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	54,418.43	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	21,982.28	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	24,690.49	11,817.39
	1112 District Levy - Personal Property	55.26	177.94
	1190 Penalties and Interest on Taxes	66.21	49.57
	1510 Interest Earnings	4.07	28.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		24,816.03	12,073.22

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2015 Value	2016 Value	
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX	Other Purchased Services		
				24,952.44	11,819.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				24,952.44	11,819.00	

Schedule Of Changes Worksheet				Fund Code 13
Beginning Fund Balance				-361.83 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				12,073.22 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				11,819.00 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				-107.61 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	226.14	291.09
	2240 County Retirement Distribution	112,636.32	115,857.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		112,862.46	116,149.05

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	70,210.16	72,908.02	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	2,093.32	2,256.77	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	2,359.27	3,144.86	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	16,590.29	19,173.12	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	6,858.03	7,771.48	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	6,914.63	7,158.60	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	643.82	653.33	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	4,410.30	4,274.46	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				110,079.82	117,340.64	



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## Schedule Of Changes Worksheet

**Fund Code 14**

Beginning Fund Balance					45,745.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					116,149.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					117,340.64	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					44,553.74	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
<b>210</b>	<b>Interest/Local</b>	
	1510 Interest Earnings	322.08
<b>214</b>	<b>Technology</b>	
	1920 Contributions/Donations from Private Sources	5,183.78
<b>215</b>	<b>Science Room</b>	
	1900 Other Revenue from Local Sources	3,000.00
<b>216</b>	<b>Gym Donations</b>	
	1900 Other Revenue from Local Sources	2,219.00
<b>220</b>	<b>Montana Arts Council</b>	
	1900 Other Revenue from Local Sources	3,586.00
<b>230</b>	<b>ACES After School Program</b>	
	1945 Fees - Users/Resale of Supplies	27,475.37
	4550 Federal Child Nutrition	2,304.12
<b>325</b>	<b>Title I Improving Basic Programs</b>	
	4200 Title I, Part A, Improving Basic Programs	8,435.88
<b>326</b>	<b>Title I Improving Basic Programs</b>	
	4200 Title I, Part A, Improving Basic Programs	51,923.24
<b>554</b>	<b>Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	10,695.84
<b>555</b>	<b>Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	7,811.82
<b>796</b>	<b>IDEA Part B (Trans from Coop)</b>	
	5700 Resources Transferred from Other School Districts or Cooperatives	2,020.92
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>124,978.05</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
<b>214</b>	<b>Technology</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
		<b>6XX Supplies and Materials</b>			4,750.20
		<b>214 Subtotal</b>			4,750.20
<b>215</b>	<b>Science Room</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
		<b>6XX Supplies and Materials</b>			31.68
		<b>215 Subtotal</b>			31.68



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
220	Montana Arts Council				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		3,275.00
			<b>220 Subtotal</b>		3,275.00
230	ACES After School Program				
	840 Custody and Child Care Services				
	33XX Community Services				
			1XX Personal Services - Salaries		15,841.20
			2XX Personal Services - Employee Benefits		2,360.77
			6XX Supplies and Materials		1,252.38
			<b>230 Subtotal</b>		19,454.35
325	Title I Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries		7,147.04
			2XX Personal Services - Employee Benefits		1,288.84
			<b>325 Subtotal</b>		8,435.88
326	Title I Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries		40,778.25
			2XX Personal Services - Employee Benefits		7,244.67
			5XX Other Purchased Services		318.91
			6XX Supplies and Materials		3,581.41
			<b>326 Subtotal</b>		51,923.24
554	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
			1XX Personal Services - Salaries		4,000.00
			2XX Personal Services - Employee Benefits		659.20
			5XX Other Purchased Services		1,188.44
			6XX Supplies and Materials		4,848.20
			<b>554 Subtotal</b>		10,695.84
555	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
			1XX Personal Services - Salaries		5,617.29
			2XX Personal Services - Employee Benefits		783.19
			5XX Other Purchased Services		789.92



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## Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials		621.42
			<b>555 Subtotal</b>		<b>7,811.82</b>
<b>796</b>	<b>IDEA Part B (Trans from Coop)</b>				
	<b>456 IDEA, Part B, Children with Disabilities</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries		1,746.57
			2XX Personal Services - Employee Benefits		274.35
			<b>796 Subtotal</b>		<b>2,020.92</b>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>108,398.93</b>

## Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance	39,940.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	124,978.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	108,398.93	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	56,519.94	(5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
210 Interest/Local	322.08	0.00	322.08
214 Technology	5,183.78	4,750.20	433.58
215 Science Room	3,000.00	31.68	2,968.32
216 Gym Donations	2,219.00	0.00	2,219.00
220 Montana Arts Council	3,586.00	3,275.00	311.00
230 ACES After School Program	29,779.49	19,454.35	10,325.14
325 Title I Improving Basic Programs	8,435.88	8,435.88	0.00
326 Title I Improving Basic Programs	51,923.24	51,923.24	0.00
554 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	10,695.84	10,695.84	0.00
555 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	7,811.82	7,811.82	0.00
796 IDEA Part B (Trans from Coop)	2,020.92	2,020.92	0.00
<b>Total</b>	<b>124,978.05</b>	<b>108,398.93</b>	<b>16,579.12</b>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	7.44	9.36
	5300 Operating Transfers from Other Funds	0.00	1,024.96
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>7.44</u>	<u>1,034.32</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21
PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet						Fund Code 21
Beginning Fund Balance						1,265.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,034.32 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,299.32 (5)

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 28
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	12.19	14.86	
	3281 State Technology Aid	1,037.85	1,081.74	
	3445 State Combined Fund School Block Grant	1,650.11	0.00	
	3447 SB96 Combined Block Grant Reimbursement	312.89	0.00	
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>3,013.04</b>	<b>1,096.60</b>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28		
PRC	Program	Function	Object	2015 Value	2016 Value		
	1XX	Regular Education Programs - Elementary/Secondary					
		1XXX	Instruction				
			6XX	Supplies and Materials	2,224.21	2,875.40	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					2,224.21	2,875.40	

Schedule Of Changes Worksheet				Fund Code 28
Beginning Fund Balance				1,994.61 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,096.60 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				2,875.40 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				215.81 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	19.38	29.10
	3445 State Combined Fund School Block Grant	0.00	1,650.11
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>19.38</u>	<u>1,679.21</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

### Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance						3,294.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,679.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						4,974.11	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 50 - Debt Service Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	93,347.44	86,798.07
	1112 District Levy - Personal Property	455.92	805.68
	1190 Penalties and Interest on Taxes	360.98	282.93
	1510 Interest Earnings	432.53	348.76
	3120 State Guaranteed Tax Base Aid	1,559.30	87.44
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>96,156.17</u>	<u>88,322.88</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			840 Principal On Debt	55,000.00	60,000.00
			850 Interest on Debt	30,968.76	28,768.76
			860 Agent Fees/Issuance Costs	350.00	350.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>86,318.76</u>	<u>89,118.76</u>

#### Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	25,859.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	88,322.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	89,118.76	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	25,063.61	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	24,845.34	34,500.25
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>24,845.34</u>	<u>34,500.25</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	24,306.21	32,070.99
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>24,306.21</u>	<u>32,070.99</u>

#### Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	14,803.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	34,500.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	32,070.99	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	17,233.07	(5)

# Trustees' Financial Summary

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	37,359.99	40,009.91
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	465,658.89	478,912.58
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	3,373.48	5,424.24
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	64.02	652.17
XX	XXX 26XX 41X	Energy Utility Services	18,230.79	19,214.40
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	18,600.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	24,952.44	11,819.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	24,645.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	24,645.60

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	8,215.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	35,489.67
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	74,701.17
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**

# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	46,019.56	0.00	0.00	0.00	0.00
280	1XXX	2XX	13,960.68	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	113.48	11,819.00	0.00	0.00	0.00
280	1XXX	6XX	77.43	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	2,711.02	0.00	0.00	0.00	0.00
<b>Totals</b>			62,882.17	11,819.00	0.00	0.00	0.00

74,701.17

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

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## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	112,219.00	0.00	0.00	0.00	112,219.00
Land Improvements	54,435.00	0.00	0.00	0.00	54,435.00
Buildings	2,730,806.40	0.00	0.00	0.00	2,730,806.40
Machinery and Equipment	32,310.00	0.00	0.00	0.00	32,310.00
Totals at Historical Cost	2,929,770.40	0.00	0.00	0.00	2,929,770.40
<b>Depreciation</b>					
Improvement Accum	35,189.25	0.00	2,721.75	0.00	37,911.00
Building Accum	816,103.23	0.00	51,916.13	0.00	868,019.36
Machinery and Equipment Accum	11,488.80	0.00	6,102.00	0.00	17,590.80
Total Accumulated Depreciation	862,781.28	0.00	60,739.88	0.00	923,521.16
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,066,989.12	0.00	-60,739.88	0.00	2,006,249.24

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

<b>Depreciation by Function for FY2016</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Unallocated	60,739.88	0.00	0.00
Total Depreciation for FY2016	60,739.88	0.00	0.00

\*\*\* Has comment.

# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	46,831.47	7,341.30	0.00	0.00	54,172.77	0.00	54,172.77
Total Governmental Activity							
Non-bond Long-Term Liabilities	46,831.47	7,341.30	0.00	0.00	54,172.77	0.00	54,172.77
<b>Bond(s)</b>							
09/28/2005	715,000.00	0.00	60,000.00	0.00	655,000.00	60,000.00	595,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	715,000.00	0.00	60,000.00	0.00	655,000.00	60,000.00	595,000.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

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## Net Pension Liability FY2016

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>Governmental</b>				
Net Pension - PERS	84,451.01	6,423.10	0.00	90,874.11
Net Pension - TRS	766,647.00	37,321.00	0.00	803,968.00